

# IDAHO FUELS USE REPORT

	E.C.	R.C.	Name Control		<b>. M W</b>
<b>PLEASE PRINT OR TYPE</b>	Name			DBA	
	Address			Social Security Number	
	City, State and Zip Code			Federal Employer Identification Number	

**Section I. FILING PERIOD** beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_  
*If you have already claimed a refund of this tax from the Tax Commission on another form, do not complete this form.*

**Section II. Mark the box(es) below that best describe(s) your nontaxable use(s) to claim a refund of fuels taxes.**

**TAX-PAID DIESEL used in**

1.  Refrigeration unit with separate tank
2.  IFTA off-loading allowance (attach Form 75-IC)
3.  Intrastate motor vehicles off-highway miles  
**(attach Form 75-IMV)**
4.  Intrastate motor vehicles off-loading allowance  
**(attach Form 75-IMV)**
5.  Federal, state, and local government motor vehicles
6.  Unlicensed equipment (you must list type below)
7.  Other (describe below)

**\*TAX-PAID GASOLINE used in**

8.  Stationary engines
9.  Aircraft (see instructions)
10.  Unlicensed equipment (you must list type below)
11.  Other (describe below)

*\* Any GASOLINE used in a licensed motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.*

**TRANSFER FEE**

12.  Qualified Consumer (attach Form 75-QC)

Section III. REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel	E Propane	F Nat Gas
1. Nontaxable gallons (whole gallons) .....						
2. Tax rate .....	.25	.055	.045	.25	.181	.197
3. Tax refund .....						
4. Gasoline tax refund. Add line 3, columns A, B & C. ....						
5. Special fuels tax refund. Add line 3, columns D, E & F. ....						

Section IV. TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel	E Propane	F Nat Gas
6. Taxable gallons (whole gallons) .....						
7. Tax rate .....	.25	.055	.045	.25	.181	.197
8. Tax due .....						
9. Transfer fee.....						
10. Gasoline tax due. Add line 8, columns A, B & C. ....						
11. Special fuels tax due. Add line 8, columns D, E & F & line 9. ....						

**DO NOT complete lines 12 and 13 if attaching Form 75 to your Idaho Income Tax Return.**

12. Refund. If the total of lines 4 and 5 is larger than the total of lines 10 and 11, enter the difference. ....
13. Tax Due. If the total of lines 4 and 5 is smaller than the total of lines 10 and 11, enter the difference. ....

Under penalties of perjury, I declare that to the best of my knowledge and belief this report is true, correct and complete.  
 Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

<b>SIGN HERE</b>	Authorized signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Daytime phone	Address and phone number	

# Instructions for Idaho Form 75

## WHO MAY FILE

- Any person or entity that has purchased 50 gallons or more of tax-paid fuel and used the fuel for a nontaxable purpose.

Form 75 may be filed only by the final user of the fuel.

- Any refund or tax due to a partnership or corporation must be claimed by the business. It may not be applied to the individual returns filed by partners or shareholders.
- Any refund or tax due to a sole proprietorship must be claimed by the individual.

You may claim a refund or report fuels tax due in one of the following ways:

- Monthly
- Quarterly
- Annually
- Alternate period (any period greater than one month)
- If you file the claim with your Idaho income tax return, report the amount of the tax due or refund amount on the proper line of the return and attach the Form 75 to the return. **NOTE: Do not claim a refund for tax-paid fuel on your Idaho income tax return if you have claimed a refund for the same tax-paid fuel on a separate Form 75 filed during the year.**

You may claim a refund of Idaho fuels tax if:

- You buy fuel with Idaho fuels tax included, but use the fuel in a nontaxable manner. This includes using the fuel: in unlicensed equipment; to operate a stationary engine; in a refrigeration unit or other auxiliary equipment that has a supply tank separate from the main supply tank of the motor vehicle; or for home heating. You may not claim a refund for fuel used in recreational vehicles or noncommercial motor boats.
- You file reports under the International Fuel Tax Agreement (IFTA) and operate an intrastate motor vehicle and use special fuel from the main supply tank of a licensed motor vehicle to operate auxiliary equipment in an off-loading process. IFTA carriers must submit a copy of their IFTA report and copies of their original fuel invoices. Intrastate motor vehicles operators must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV. The allowances are listed in the Idaho Fuels Tax Administrative Rules.
- You operate an intrastate motor vehicle and use special fuels on nontaxable roads. You must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV.

- You use special fuels in a motor vehicle owned or leased, and operated by an instrumentality of the federal government or state of Idaho, including its political subdivisions (local government).
- You buy gasoline or special fuels with Idaho fuels tax included and use the fuel in aircraft. You may only claim a refund of the difference between the Idaho motor fuels tax rate and the aviation gasoline or jet fuel tax rate. Refer to specific instructions for an Aircraft Fuels Tax Refund.

You owe Idaho fuels tax if you purchased gasoline, special fuels, or aircraft fuel and did not pay the Idaho fuels tax and used the fuel in a taxable manner. The fuel is used in a taxable manner if it is used in licensed motor vehicles or aircraft.

*The fuel may be subject to Idaho sales or use tax if it is exempt from the Idaho fuels tax. If any sales or use tax is due, it should be reported on either your Idaho income tax return or Idaho sales and use tax return.*

## AIRCRAFT FUELS TAX REFUND

**If you have paid the aviation gasoline tax or the jet fuel tax, no additional tax or refund is due.**

**Gasoline.** If you buy gasoline (regular, regular unleaded or premium) and pay Idaho gasoline tax, then use the gasoline in aircraft, you are entitled to a refund of the difference between the gasoline tax rate and the aviation gasoline tax rate.

**Diesel.** If you buy diesel and pay the Idaho diesel tax, then use the tax paid diesel in an aircraft, you are entitled to a refund of the difference between the diesel tax rate and the jet fuel tax rate.

**Complete Section III REFUND** to compute the refund amount for the gasoline and/or diesel tax and **Section IV TAX DUE** to compute the aviation gasoline and/or jet fuel tax due. Enter the net difference on line 12 or 13, whichever applies.

## AIRCRAFT FUELS TAX DUE

**Complete Section IV TAX DUE** of this form to compute the aircraft fuels tax due. If Idaho fuels tax has not been paid on the diesel, gasoline or other fuels used in your aircraft, you must report the tax due at the jet fuel or aviation gasoline tax rate.

## Specific Instructions for lines not fully explained on the form

Enter name, d.b.a. (the name under which you are doing business), address, and social security number (SSN) or federal employer identification number (EIN).

If you are reporting as an individual or sole proprietor rather than an S corporation, corporation, partnership, estate, or trust, you must use your SSN. **DO NOT USE YOUR EIN.**

## FILING PERIOD

Complete Section I. Enter the appropriate beginning and ending date for the filing period. **SECTION I MUST BE COMPLETED TO CLAIM A FUELS TAX REFUND.**

## DESCRIBE NONTAXABLE USE

**Complete Section II.** Mark the box(es) that describe(s) the nontaxable use(s) of the fuel. For unlicensed equipment list the type of equipment in the space below the boxes. If you have a nontaxable use of fuel that is not described by any of the listed nontaxable categories, mark the "Other" box and describe your nontaxable use. Attach additional pages if necessary. **THIS INFORMATION MUST BE PROVIDED TO RECEIVE A FUELS TAX REFUND.**

## REFUND/TAX DUE COMPUTATIONS

### **Section III. REFUND**

**Line 1.** Enter the number of gallons of fuel (**rounded to the nearest whole gallon**) used in a nontaxable manner during the filing period in the appropriate column by fuel type.

**Line 3.** Multiply line 1 by line 2 for each fuel type.

### **Section IV. TAX DUE**

**Line 6.** Enter the number of gallons of fuel (**rounded to the nearest whole gallon**) used in a taxable manner during the filing period in the appropriate column by fuel type.

**Line 8.** Multiply line 6 by line 7 for each fuel type.

**Line 9.** Enter the amount of transfer fee as calculated on Form 75-QC. Enter negative amounts in brackets. Attach a copy of the Form 75-QC worksheet to the completed Form 75.

## TAX DUE OR REFUND

**If filing Form 75 with your Idaho income tax return, complete lines 1 through 11 and enter amounts from the following lines on your tax return.**

- Line 4 on the gasoline tax refund line
- Line 5 on the special fuels tax refund line
- The total of lines 10 and 11 on the special fuels tax due line

**If filing Form 75 separately from your Idaho income tax return, complete lines 1 through 13.**

### **Signature**

You must sign the Form 75 if filed separately from your income tax return. **FAILURE TO SIGN THIS FORM WILL DELAY YOUR REFUND.**